

GOVERNMENT OF KIRIBATI
POSITION DESCRIPTION

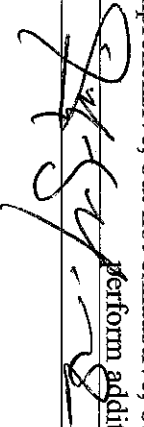
1. Ministry: Kiribati Audit Office (KAO)		
2. Position Title: Auditor	3. Salary Level: Level 10-9/8	4. Division: Financial Audit
5. Report To : Immediate Senior Auditor	6. Direct Reports: Divisional Audit Teams	
7. Primary Objective of the Position: To lead and supervise audit teams and assist in audit reporting.		

Position Overview

<p>8. Financial:</p> <ul style="list-style-type: none"> Reference to the KAO Financial Delegation & Specimens 	<p>9. Legal:</p> <ul style="list-style-type: none"> Kiribati Audit Act 2017 Other relevant audit agency's legislations
<p>10. Internal Stakeholders:</p> <ul style="list-style-type: none"> AG, DAG, PAs, KAO Staff <p>To be referred to Manager:</p> <ul style="list-style-type: none"> Leave, compassionate, sick leaves, and other leaves. Draft Audit Findings Memorandums Contentious audit issues Staff Performance Evaluations & Appraisal 	<p>11. External Stakeholders:</p> <ul style="list-style-type: none"> Audit clients, Parliament, Public Accounts Committee, Public, Twinning Partners, PASAI & Other development partners <p>To be referred to Manager</p> <ul style="list-style-type: none"> Audit Findings Memorandums Any amendments to supporting documents, financial statements, financial relevant legal and policy documents during the audit

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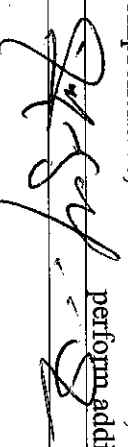
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Key Result Area	Major Activities/Duties	Performance Measures/Outcomes
<p>CV1 Understand the Governance of the Kiribati Government and the Kiribati Audit Office</p> <p>CV2 Understanding and application of the KAO Code of Ethics</p> <p>CV3 Understanding and application of Strategic & Leadership skills</p> <p>CV4 Understanding and ability to effectively use Information and Communication systems</p> <p>CV5 Demonstrate positive work attributes, including the following;</p>	<p>CV 1.1. Understand the structure of the Kiribati Government, and the Kiribati Constitution.</p> <p>CV 1.2 Understand the role and mandate of the Kiribati Audit Office and its governance.</p> <p>Understand and demonstrate the following code of ethics: CV 2.1 Integrity; CV 2.2 Independence; CV 2.3 Objectivity and Impartiality; CV 2.4 Political neutrality; CV 2.5 Conflict of Interest; CV 2.6 Abuse of office; CV 2.7 Professional Secrecy; CV 2.8 Competence; CV 2.9 Professional Development.</p> <p>CV 3.5 Demonstrate good team work and collaborations.</p> <p>CV 4.1 Effectively use information technology hardware (i.e., computer, laptops, keyboards, printer, scanner, photocopier, projector, TV screen, etc.) and software (i.e., email, MS Word, Excel, PowerPoint, PDFs, databases, etc.)</p> <p>CV 5.1 Demonstrate commitment to continuous improvement of work practices.</p> <p>CV 5.2 Demonstrate meticulous attention to detail to ensure accuracy and quality of work.</p> <p>CV 5.3 Demonstrate initiative (judge what needs to be done and take action, especially without suggestion from other people) and resourcefulness (find quick and clever ways to overcome difficulties).</p>	<p>i. Level of understanding of government and the constitution</p> <p>ii. Level of understanding of the KAO governance and mandate.</p> <p>iii. Level of understanding and compliance to the KAO Code of Ethics; Number of declarations of independence and conflict of interest</p> <p>iv. Level of satisfaction of staff members on team collaborations and team building activities</p> <p>v. Number of timely and quality of audit reporting; Timely email correspondences internally and externally</p> <p>vi. Record of changes/improvements/initiatives of improving work practices</p> <p>vii. Level of inaccuracies or oversight of work and decisions</p> <p>viii. Record of timely initiatives and decisions</p> <p>ix. Level of satisfaction from staff members on leading by example</p> <p>x. Record of creative ideas and initiatives</p> <p>xi. Record of timely delivery of work plan</p> <p>xii. Level of compliance to both electronic and paper filing procedures/indexes</p> <p>xiii. Level of satisfaction from team members and staff in overall</p>

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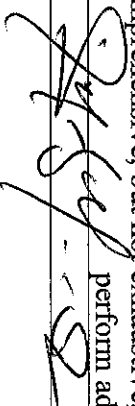
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<p>CV6 Demonstrate effective writing & communication skills</p> <p>CCI Demonstrate understanding and application of public financial management systems in the conduct of financial audits</p> <p>CC2 Demonstrate understanding of the fundamentals of public sector auditing</p> <p>CC3 Demonstrate understanding of audit methodologies</p>	<p>CV 5.4 Lead by example (model the behaviour you want to see in your team members)</p> <p>CV 5.5 Demonstrate critical thinking and creativity</p> <p>CV 5.6 Effectively manage time and organize work priorities</p> <p>CV 5.7 Effectively and efficiently organize and maintain records and data</p> <p>CV 5.8 Effectively manage both your own emotions and understand the emotions of people around you.</p> <p>CV 6.1 Effectively demonstrate English writing and speaking</p> <p>CV 6.2 Effective interpersonal communication</p> <p>CV 6.3 Positive engagement with stakeholders</p> <p>CC 1.1 Understand the accounting principles, practices and standards relevant to the public sector accounting.</p> <p>CC 1.2 Understand the national financial regulations for the public sector and donor projects.</p> <p>CC 2.1 Effectively understand the importance of public sector auditing, auditing techniques and procedures, and the International Standards for Supreme Audit Institutions (ISSAIs) for financial audits</p> <p>CC 3.1 Ensure proper audit planning documents are communicated to clients</p> <p>CC 3.2 Ensure proper documentation of audit procedures and results</p> <p>CC 3.3 Apply professional judgement and skepticism</p> <p>CC 3.4 Effectively and efficiently use audit tools</p> <p>CC 3.5 Use statistical analysis and social science methods</p>	<p>xiv. Quality of audit report drafts, concept papers, cabinet submissions, etc.</p> <p>xv. Level of satisfaction from both team members and staff in general on interpersonal communication</p> <p>xvi. Level of satisfaction or feedback from relevant stakeholders engaged with; Record of any positive or negative feedback or complaints from relevant stakeholders</p> <p>xvii. Level of understanding of accounting principles and standards</p> <p>xviii. Level of understanding of national financial regulations</p> <p>xix. Level of understanding of public sector auditing and the ISSAIs</p> <p>xx. Quality of documentation or filing of audit working papers</p> <p>xxi. Record of any professional judgements and decisions made throughout all stages of the audit</p> <p>xxii. Level of understanding of audit tools used in auditing</p> <p>xxiii. Level of understanding of statistical analysis and other social science methods, i.e., SWOT analysis, etc.</p> <p>xxiv. Level of understanding and quality of financial analysis</p> <p>xxv. Level of understanding of the content of financial reporting against the relevant accounting standards; Level of</p>
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<p>CC4 Demonstrate financial management skills</p> <p>CC5 Demonstrate forensic accounting and fraud</p>	<p>CC 4.1 Effectively use financial analysis procedures</p> <p>CC 4.2 Understand and demonstrate financial reporting, budgeting and forecasting processes</p> <p>CC 5.1 Understand the basics of fraud</p> <p>CC 5.2 Effectively use information of fraud to inform audit planning, special audits conduct, and audit procedures.</p>	<p>understanding of budgeting and forecasting review in a financial audit</p> <p>xxvi. Level of understanding of fraud</p> <p>xxvii. Record of any fraud, incorporated in the audit planning documents (and any updates)</p> <p>xxviii. Level of understanding of the objectives of a financial audit; Level of understanding of the audit expectation gaps</p> <p>xxix. Level of application of financial audits key concepts</p> <p>xxx. Quality of the record of documenting understanding of the entity, and its link to audit program</p> <p>xxxi. Level of understanding of audit materiality in a financial audit</p> <p>xxxii. Quality of the record of risk assessments and internal control evaluations</p> <p>xxxiii. Level of understanding of audit sampling</p> <p>xxxiv. Quality and sufficiency of audit evidence</p> <p>xxxv. Level of understanding in evaluating audit evidences</p> <p>xxxvi. Quality and sufficiency of audit procedures</p>
<p>FA1 Demonstrate ability to conduct ISSAI-compliant financial audits</p> <p>FA2 Demonstrate understanding of the context, environment and entity of a financial audit</p> <p>FA3 Demonstrate ability to assess and manage risks</p>	<p>FA 1.1 Understand the nature, purpose, and objective of financial auditing</p> <p>FA 1.2 Understand and apply the key concepts of financial auditing</p> <p>FA 2.1 Understand the entity, and document the context and environment of an entity, and inform audit planning.</p> <p>FA 3.1 Understand and determine audit materiality in a financial audit</p> <p>FA 3.2 Understand, assess and manage audit risks in all stages of a financial audit, including an evaluation of internal control risks.</p>	
<p>FA4 Demonstrate ability to perform and document financial audit procedures</p>	<p>FA 4.1 Effectively perform sampling techniques</p> <p>FA 4.2 Understand the integrity, reliability and credibility of audit evidence in a financial audit</p> <p>FA 4.3 Obtain and evaluate audit evidences in a financial audit</p> <p>FA 4.4 Understand and perform sufficient audit procedures and documentation</p>	

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<p>To be willing to carry out and assume additional duties beyond those been assigned. Working under pressure with competing priorities.</p>	<p>PQR (Position Qualification Requirement): Education: Bachelor's degree in accounting</p>
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